

On his PCQ, the appellant presented seven sets of duties with each set assigned a percent of time. In this regard, the appellant indicated that for 25% of the time, he represented Jersey City at the Board of Taxation; defended city property tax assessments from April to July yearly since 1991; negotiated with attorneys, appraisers and property owners; prepared, executed and signed settlement stipulations and withdrawals of properties under appeal; tried cases before a Board of Taxation commissioner and made any city recommendations to change the assessment or to rest on the assessment as is; reviewed all submitted comparable sales reports and appraisal reports; prepared his own comparable sales for residential properties, income analysis and cost approach calculations for commercial/industrial properties; reviewed and made notes to the sales listing that is prepared for appeals; and requested from Assessing Aides any property inspections needed for a property under appeal and reviewed all reports prior to the hearing date.

For 30% of the time, the appellant appraised and assessed land, buildings and all taxable properties; requested inspection reports from Assessing Aides, reviewed reports and made the necessary calculations to properly assess the property; filled out all the required tax list forms and added and omitted assessment forms; put taxable properties that were sold to non-taxable entities into the exempt list upon reviewing the deed and initial statement submitted for exemption; put non-taxable properties back to taxable when they are sold to a non-exempt owner upon review of the new deed; reviewed Chapter 441 abatement applications, assigned inspections needed, reviewed the inspection and calculated the total assessment of the property and the amount of the abated portion; and prepared CNC-1 forms for submission to the Board of Taxation.

For 20% of the time, the appellant supervised, assigned work and provided instructions for inspections of properties; reviewed inspection reports and used them for the appropriate tax list, added assessment list, tax appeal hearing or property record change as required; supervised the collection and analysis of data used for assessments; supervised reception desk staff and assisted them with any necessary assessment information, filling out of various forms such as Chapter 441 abatements and receipt forms, senior citizen and veterans applications and directing taxpayers to the proper city office or agency.

For 10% of the time, the appellant “investigate[d] and hear[d] complaints” from any taxpayer and recommended any changes or adjustments. He stated that when a taxpayer came into the office or called the office with a problem and the employee who handled it was unable to solve it, it was transferred to him or another assessor. The appellant would talk to the person and try to resolve any issues. He would review the assessment, check record cards and deeds, search for permits and certificates of occupancy and review surveys if provided. If it was a tax collection issue, he would try to see if he needed to make any adjustment to the assessment

and then refer it to the tax collector as necessary. He would request an inspection from an Assessing Aide, review the inspection and make a determination or recommendation for further action. If needed, the appellant would calculate the assessed value and adjust properly, prepare all necessary forms and scan into file. He might suggest to a taxpayer to file an appeal if that is an option. If the appellant could not resolve an issue, he would refer it to the Tax Assessor.

For 5% of the time, he answered complex inquiries relating to assessments.¹ For 5% of the time, he supervised the establishment and maintenance of suitable records and files. For 5% of the time, he prepared reports and correspondence.

It is noted that the appellant indicated on his PCQ that he was not responsible for the preparation of performance evaluations.

Agency Services found that the primary duties and responsibilities of the appellant's position entailed, among other things: appraising and assessing the value of lands, buildings and other properties for taxation purposes; reviewing assessment reports and making necessary corrections to reports submitted by lower-grade staff in the title of Assessing Aide; assigning assessment tasks to lower-grade staff as appropriate; reviewing abatement applications, assigning inspections and reviewing inspection reports in order to assess the value of the property and the amount of the abated portion; responding to complex inquiries relative to assessment of properties, abatement applications, property tax assessment, etc., and recommending adjustments to tax collectors, when necessary; coordinating the establishment of records and files; preparing reports, records and correspondences, including settlement stipulations; and representing Jersey City at various meetings and/or serving as witness with the Board of Taxation, attorneys, appraisers and property owners. The January 25, 2018 review by Agency Services determined that the duties and responsibilities of the appellant's non-supervisory position were commensurate with his permanent title, Principal Assistant Assessor.

On appeal to the Civil Service Commission (Commission), the appellant contends that each of the seven sets of duties he listed on his PCQ is out-of-title work as he maintains that each is consistent with the title he seeks, Chief Assistant Assessor, rather than his permanent title, Principal Assistant Assessor.

CONCLUSION

N.J.A.C. 4A:3-3.9(e) states that in classification appeals, the appellant shall provide copies of all materials submitted, the determination received from the lower level, statements as to which portions of the determination are being disputed, and

¹ The appellant stated that "this is relate[d] to the last section of duties performed," *i.e.*, the section describing the duties performed 10% of the time. The duties described in the two sections are substantially similar.

the basis for appeal. Information and/or argument which was not presented at the prior level of appeal shall not be considered.

The definition section of the job specification for Principal Assistant Assessor states:

Under direction, supervises an assessment unit performing highly responsible and varied work in establishing a system of valuations for a designated area; does other related work.

The definition section of the job specification for Chief Assistant Assessor states:

Under direction of the Tax Assessor, supervises and directs the unit activities and staff responsible for the appraisal and assessment of real property; does other related duties as required.

A Principal Assistant Assessor may function as a lead worker. A Chief Assistant Assessor supervises staff. The Commission and its predecessor, the Merit System Board, have consistently found that the essential component of supervision is the responsibility for the administration of formal performance evaluations for subordinate staff. *See In the Matter of Harry Corey, et al.* (MSB, decided September 21, 2005). Supervisors are responsible for making available or obtaining materials, supplies, equipment and/or plans necessary for particular tasks. They provide on-the-job training to subordinates when needed, and make employee evaluations based on their own judgment. They also have the authority to recommend hiring, firing and disciplining employees. *See In the Matter of Julie Petix* (MSB, decided January 12, 2005). However, providing instruction and assigning and reviewing the work of lower-level employees without the responsibility for formal employee performance evaluations would be considered lead worker duties. Incumbents in the title of Principal Assistant Assessor may work as lead workers. It is emphasized that taking the lead is not considered a supervisory responsibility. In this regard, leadership roles refer to persons whose titles are non-supervisory in nature but are required to act as a leader of a group of employees in titles at the same or lower level than themselves and perform the same kind of work as that performed by the group being led. *See In the Matter of Catherine Santangelo* (Commissioner of Personnel, decided December 5, 2005). Lead worker duties are akin to those of a supervisor in many respects, absent the responsibility for formal performance evaluations that can lead to the effective hiring, firing or demotion of a subordinate. *See In the Matter of Elizabeth Dowd, et al.* (MSB, decided February 9, 2005). In the present case, the appellant does not have the responsibility of supervising staff but instead acts as a lead worker by instructing, advising, and assigning and reviewing work. It should be emphasized that performance evaluation authority is a reasonable standard because it is the means by which it

can be demonstrated that a supervisor can exercise his or her authority to recommend hiring, firing and disciplining subordinate employees. Simply stated, the actual authority and exercise of performance evaluation of subordinate staff is what makes a supervisor a supervisor. Performance evaluation of subordinates, and its myriad of potential consequences to the organization, is the key function of a supervisor that distinguishes him or her from a lead worker. *See In the Matter of Alexander Borovskis, et al.* (MSB, decided July 27, 2005). Since the appellant did not prepare and sign formal performance evaluations, Agency Services properly determined that his position could not be reclassified to Chief Assistant Assessor.

Moreover, the seven sets of duties described by the appellant on his PCQ properly pertain to his permanent title of Principal Assistant Assessor. In his letter corroborating the appellant's work at the Board of Taxation, the Tax Administrator indicated that the appellant appeared as a witness for tax appeal hearings and, in that capacity, testified to property values and was involved in settlement negotiations for tax appeals. Such work is appropriate for a Principal Assistant Assessor as, per the examples of work in the job specification, a position so classified may provide testimony before county and state boards. The remaining duties described by the appellant relate to one or more other examples of work found in the job specification for Principal Assistant Assessor. Specifically, a Principal Assistant Assessor may also supervise the appraisals of real estate properties; supervise the inspections and appraisals of real estate, on appeal before the County Tax Board; supervise inspections for new construction, appraisals of new buildings, additional construction for assessing purposes, and demolition; provide assignments and instructions to assigned employees; supervise the collection and analysis of data used for assessments; answer complex inquiries relating to assessments; prepare reports and correspondence; and supervise the establishment and maintenance of suitable records and files. The appellant's attempt to shoehorn his duties into the job specification for the title he seeks is unpersuasive. Accordingly, a thorough review of the information presented in the record establishes that the appellant's position is properly classified as a Principal Assistant Assessor, and he has not presented a sufficient basis to establish that his position is improperly classified.

ORDER

Therefore, it is ordered that this appeal be denied, and the position of Robert Kemmler is properly classified as a Principal Assistant Assessor.

This is the final administrative determination in this matter. Any further review should be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 5TH DAY OF SEPTEMBER, 2018



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